



Board of Tax Appeals

Docket Number

Circuit Breaker Benefit Appeal Form

1. Appellant Name: _____
2. Appellant Mailing Address: _____
3. Appellant Phone: (_____) _____ - _____
4. Representative Name: _____
 - a. Mailing Address: _____
 - b. Representative Phone: (_____) _____ - _____
 - c. Attorney Idaho License #: _____
 - d. Proof of authorization must be attached for a non-attorney representative.
5. Appellant hereby appeals from the Notice to Change or Deny Benefits or final Decision of the State Tax Commission (STC) which is dated _____ , _____ , and was received from the STC on _____ , _____ .
6. ☐ Check box if a copy of the STC decision (or notice) is attached to this appeal as required.
7. Property Tax Reduction amount determined by STC: \$ _____
Appellant's estimated Property Tax Reduction: \$ _____
8. Reasons for the appeal: _____

9. The undersigned attests the contents of this appeal are correct.

Appellant Signature (Duly Authorized Representative)

Date Signed

Print Name

This appeal must be filed with the Board of Tax Appeals.

Date Filed with Board of Tax Appeals

Instructions

Use this form to appeal a State Tax Commission decision or notice involving circuit breaker benefits. The circuit breaker program is also known as the Property Tax Reduction Program.

This notice of appeal form and any attachments must be **filed with the Board of Tax Appeals** (Board) anytime within **thirty (30) days** of a written notice of disapproval (Idaho Code Section 63-707); or within **91 days** from receipt of a final decision of the State Tax Commission (Idaho Code Section 63-3049).

The following instructions relate to the numbers on the front side of this form.

1. Please print the full name of the person filing the appeal (Appellant's name.)
2. Provide the mailing address of the person filing the appeal. The Appellant must keep the Board informed of any change in mailing address or telephone number.
5. To perfect the appeal, please include a complete copy of the Tax Commission Notice or final decision of the Tax Commission that is being appealed.
7. Enter your opinion of the correct amount of property tax reduction for the current tax year.
8. Enter a summary statement of the reason(s) for the appeal.